

Memorandum

Date: April 22, 2010

To: Office of Inspections

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
Border Division

File No.: 601.9875.16472

Subject: EL CAJON AREA'S FISCAL CONTROLS INSPECTION, FIRST QUARTER
2010

The attached memorandum and supporting documents have been submitted by El Cajon Area regarding the completion of the Chapter 4, Fiscal Controls, self-inspection for the first quarter of 2010.

I concur with the commander's actions in this matter and am satisfied with the findings of the inspection.



G. A. DOMINGUEZ, Chief

Attachment

cc: El Cajon Area

Safety, Service, and Security

M e m o r a n d u m

Date: April 9, 2010

To: Border Division

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**
El Cajon Area

File No.: 680.10589.12790

Subject: COMMAND INSPECTIONS PROGRAM - CHAPTER 4, FISCAL CONTROLS

As directed in Highway Patrol Manual (HPM) 22.1, *Command Inspections Program Manual*, the El Cajon Area has completed a Chapter 4, Fiscal Controls command level inspection. The Inspection Checklist (CHP 680G) and Exceptions Document (CHP 680A) are attached for your review. Should you have any questions, please contact myself, or Lieutenant Mike Berger, at (619) 401-2000.



T. L. SUMPRER, Captain
Commander

Attachments

Safety, Service, and Security



STATE OF CALIFORNIA
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

INSPECTION PROGRAM

Chapter 4
Fiscal Controls

Command: El Cajon Area	Division: Border Division	Number: Chapter 4
Evaluated by: Lieutenant Michael A. Berger		Date: 04/08/2010
Assisted by: N/A		Date:

INSTRUCTIONS: Answer individual items with "Yes" or "No" answers, or fill in the blanks as indicated. Any discrepancies with policy, applicable legal statutes, or deficiencies noted in the inspections shall be commented on via the "Remarks" section. Additionally, such discrepancies and/or deficiencies shall be documented on an Exceptions Document and addressed to the next level of command. Furthermore, the memorandum shall include any follow-up and/or corrective action(s) taken. If this form is used as a Follow-up Inspection, the "Follow-up Inspection" box shall be marked and only deficient items need to be re-inspected.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Office of Inspections <input type="checkbox"/> Voluntary Self-Inspection		Lead Inspector's Signature: 		
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Follow-Up Inspection		Commander's Signature: 		Date: 4/9/10
For applicable policies, refer to State Administrative Manual (SAM), HPM 11.1, Chapter 4, and HPM 11.2, Chapter 2.				
Note: A "Yes" response indicates full compliance with policy. If a "No" or "N/A" box is checked, the "Remarks" section shall be utilized for explanation.				
1. Is management actively involved in reviewing and approving paperwork related to receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The transmittals are reviewed and signed by the Area commander, as are the petty cash reimbursement forms. Quarterly audits of petty cash were completed by the Executive Lieutenant.
2. Does the command have Standard Operating Procedures (SOP) to provide necessary guidelines for overall management and accountability of receiving and preparing collections?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: In addition to the SOP, the suspense for the petty cash fund and weekly transmittal has step-by-step procedures.
3. Does the command have adequate separation of duties for collections received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: OSS Gravel, OT Clarke, and WPT Fitzgerald have access to petty cash. OT Clarke monitors petty cash and seeks reimbursement. The daily reconciliation of counter receipts is completed other than by OT Clarke who is responsible for the weekly transmittal.
4. Does the command have adequate separation of duties for the cash receipt process?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: OT Clarke, who is responsible for the weekly transmittal, does not have any job responsibility relative to cash receipts.
5. Is access to the safe and/or vault appropriately restricted?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Area commander and Evidence Officer are the only employees with the safe combination.
6. Does a record exist which identifies who has access to the safe and/or vault and when changes in access occur?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The information is memorialized in a memorandum to Area, located in the evidence room.

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7. Was the lock combination changed when an excess number of employees were aware of the combination, transferred out of the Area, or no longer required access?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
8. Is the safe securely anchored to the building?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The safe, which is approximately 20" square, is freestanding on the floor in the evidence room. Due to its small size and configuration, anchoring it to the building would be extremely difficult.
9. Are weekly transmittal reports prepared in accordance with departmental policy?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
10. Is the weekly transmittal report(s) submitted to Fiscal Management Section (FMS) within five working days following the week covered by the report?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
11. Does the command submit the following forms with the weekly transmittal when applicable? (1) CHP 265, Sale of Discarded Tires/Junk Batteries/Used Rotors. (2) CHP 36, Evidence/Property Receipt/Report (Unclaimed Property). (3) STD 634, Absence and Additional Time Worked Report, for jury duty. (4) CHP 221, Malicious Damage Report. (5) CHP 464, Traffic Control Cost Estimate – Advance Deposit. (6) Civil subpoena.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
12. Is a memorandum for cash shortages prepared if necessary?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: There have been no cash shortages.
13. Does the command ensure the information written on the counter receipt is complete and legible?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
14. Was a counter receipt issued for each witness fee deposit received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
15. Was a counter receipt issued for each movie, wide-load, and special event detail(s)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
16. Was a counter receipt issued for each sale, including the sale of discarded tires, junk batteries, used rotors, and other cash received?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
17. Is sales tax added to items that are not for resale?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: Sales tax is collected for publications sold.
18. Are all counter receipts pre-numbered and issued in numerical sequence?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
19. Were transfers of counter receipt books/certificates between field commands reported on a CHP 266A, Credit Memo - Non- Equipment?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks: No transfers of counter receipt books/certificates between field commands have occurred.
20. Is the STD 439, Disbursement Voucher, properly authorized and completed to support expenditure?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A	Remarks:

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21. Are the CHP 264, Petty Cash Replenishment Requests, completed at least monthly if over \$10.00, quarterly if under \$10.00, and on June 30 of each fiscal year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
22. Is the CHP 264 properly authorized?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
23. Does the total amount of cash, receipts on hand, and receipts in transit equal the total of petty cash and change funds?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
24. Is there documentation to support periodic reviews of petty cash and change funds performed by the commander or designated person?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The Executive Lieutenant prepares a memorandum documenting each quarterly audit. Following review by the commander this memorandum is placed in the Area's general files.
25. Are overages and shortages of the petty cash funds reported to Fiscal Management Section?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
26. Were change funds used to cash checks, money orders or cashier/travelers checks?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
27. Are change funds over \$100 and petty cash funds over \$200 kept in a safe, vault, or money chest adequate to safeguard cash?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: The change fund (\$40.00) is kept in a locked drawer in clerical. The petty cash fund (\$300.00) is kept in a locked money chest, secured in a locked filing cabinet in clerical.
28. Are all petty cash purchases under \$50?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
29. Is petty cash used to purchase prohibited items?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
30. Did the command circumvent the dollar limitation by splitting the purchase?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks:
31. Is a petty cash custodian designated by the commander?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A	Remarks: Currently, OT Clarke is the petty cash custodian.

**COMMAND INSPECTION PROGRAM
EXCEPTIONS DOCUMENT**

Command: El Cajon Area	Division: Border	Chapter: 4 - Fiscal Controls
Inspected by: Lieutenant Michael A. Berger		Date: April 8, 2010

INSTRUCTIONS: This document shall be typed. Check appropriate boxes as necessary, or fill in the blanks as indicated. Enter the chapter number of the inspection in the Chapter Inspection number. Under "Forward to:" enter the next level of command where the document shall be routed to and its due date. This document shall be utilized to document innovative practices, suggestions for statewide improvement, identified deficiencies, corrective action plans, and may be used to appeal findings. A CHP 51 Memorandum may be used if additional space is required.

TYPE OF INSPECTION <input type="checkbox"/> Division Level <input checked="" type="checkbox"/> Command Level <input type="checkbox"/> Executive Office Level		<input type="checkbox"/> Corrective Action Plan Included <input type="checkbox"/> Appeal Included <input type="checkbox"/> Attachments Included	
Follow-up Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Forward to: <u>Border Division</u> Due Date: <u>April 15, 2010</u>	Commander's Signature: 	Date: <u>4/9/10</u>

Chapter Inspection:

Inspector's Comments Regarding Innovative Practices:

None.

Command Suggestions for Statewide Improvement:

None.

Inspector's Findings:

The El Cajon Area maintains Standard Operating Procedures, which include Duty Statements, and a suspense system to provide necessary guidelines for the overall management and accountability of receiving and preparing collections. The Area's management team is actively involved in the oversight and accountability of collections, transmittals, and the separation of duties. The Area's Office Technician, Carol Clarke, maintains the petty cash fund in a secured lock-box (money chest), located in a locked filing cabinet in clerical, and this fund is audited quarterly, unannounced, by Area management. The findings of these audits are documented on a memorandum and maintained in the Area's General Files. During the course of this inspection, records and receipts for the past twelve months were examined. I noted no exceptions.

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EXCEPTIONS DOCUMENT
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Inspected by: Lieutenant Michael A. Berger		Date: April 8, 2010

Commander's Response:

Inspector's Comments:

Required Action

Corrective Action Plan/Timeline

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Command: El Cajon Area	Division: Border	Chapter: 4 - Fiscal Controls
Inspected by: Lieutenant Michael A. Berger		Date: April 8, 2010

Appeal Process: *(Appeals shall be filed within five (5) business days of the completed chapter inspection).*

Commander's Basis for Appeal:

Appeal Review/Decision: *(This shall be the only level of appeal).*

Lead Inspector's Signature:

Michael A. Berger LT.

Date:

4-9-10

Responding Commander's Signature (for appeal):

Date: